

Chapter 3.24**UNIFORM LOCAL SALES AND USE TAX**

(643-3/56, 878-12/61, 1877-11/73, Urg. Ord. 1896-12/73, Urg. Ord. 2669-1/84)

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3.24.010 Short title. This chapter shall be known as the Uniform Local Sales and Use Tax.
(Urg. Ord. 1896-12/73)

3.24.020 Rate. The rate of sales and use tax imposed by this chapter shall be one cent (1¢) per dollar. (Urg.Ord. 1896-12/73)

3.24.030 Operative date. This chapter shall be operative on January 1, 1974.
(Urg. Ord. 1896-12/73)

3.24.040 Purpose. The City Council declares that this chapter is adopted to achieve the following, among other purposes and directs that the provisions hereof be interpreted in order to accomplish those purposes:

- (a) To adopt provisions for a sales and use tax which comply with the requirements and limitations contained in Part 1.5 of Division 2 of the Revenue and Taxation Code;
- (b) To adopt provisions for a sales and use tax which incorporate provisions identical to those of the sales and use tax of the law of the state of California insofar as those provisions are not inconsistent with the requirements and limitations contained in Part 1.5 of Division 2 of the Revenue and Taxation Code;
- (c) To adopt provisions for a sales and use tax which imposes a tax and provides a measure therefor that can be administered that adopts itself as fully as practicable to, and requires the least possible deviation from the existing statutory and administrative procedures followed by the state board of equalization in administering and collecting the California state sales and use taxes;
- (d) To adopt provisions for a sales and use tax which can be administered in a manner that will, to the degree possible, be consistent with the provisions of Part 1.5 of Division 2 of the Revenue and Taxation Code, minimize the cost of collecting city sales and use taxes and at the same time minimize the burden of record keeping upon persons subject to taxation under the provisions of this chapter. (643-3/56, Urg. Ord. 1896-12/73)

3.24.100 Contract with state. Prior to the operative date this city shall contract with the state board of equalization to perform all functions incident to the administration and operation of the sales and use tax provided for herein; provided that if this city shall not have contracted with the state board of equalization prior to the operative date, it shall nevertheless so contract and in such a case the operative date shall be the first day of the first calendar quarter following the execution of such a contract rather than the first day of the first calendar quarter following the adoption of this chapter. (643-3/56, Urg. Ord. 1896-12/73)

3.24.110 Sales tax. For the privilege of selling tangible property at retail a tax is hereby imposed upon all retailers in the city at the rate stated in section 3.24.020 of the gross receipts of the retailer from the sale of all tangible personal property sold at retail in this city on and after the operative date. (643-3/56, Urg. Ord. 1896-12/73)

3.24.120 Place of sale. For the purposes of this chapter, all retail sales are consummated at the place of business of the retailer unless the tangible personal property sold is delivered by the retailer or his agent to an out-of-state destination or to a common carrier for delivery to an out-of-state destination. The gross receipts from such sales shall include delivery charges, when such charges are subject to the state sales and use tax, regardless of the place to which delivery is made. In the event a retailer has no permanent place of business in the state or has more than one place of business, the place or places at which the retail sales are consummated shall be determined under rules and regulations to be prescribed and adopted by the state board of equalization. (643-3/56, 878-12/61, Urg. Ord. 1896-12/73)

3.24.130 Use tax. An excise tax is hereby imposed on the storage, use or other consumption in this city of tangible personal property purchased from any retailer on and after the operative date for storage, use or other consumption in this city at the rate stated in section 3.24.020 of the sales price of the property. The sales price shall include delivery charges when such charges are subject to state sale or use taxes regardless of the place to which delivery is made. (643-3/56, Urg. Ord. 1896-12/73)

3.24.200 Adoption of provisions of state law. Except as otherwise provided in this chapter and except insofar as they are inconsistent with the provisions of Part 1.5 of Division 2 of the Revenue and Taxation Code, all of the provisions of Part 1 of Division 2 of the Revenue and Taxation Code are hereby adopted and made a part of this chapter as though fully set forth herein. (643-3/56, Urg. Ord. 1896-12/73)

3.24.210 Limitations on adoption of state law. In adopting the provisions of Part 1 of Division 2 of the Revenue and Taxation Code, wherever the state of California is named or referred to as the taxing agency, the name of this city shall be substituted therefor. The substitution, however, shall not be made when the word "state" is used as part of the title of the state controller, the state treasurer, the state board of control, the state board of equalization, the state treasury, or the Constitution of the state of California; the substitution shall not be made when the result of that substitution would require action to be taken by or against the city, or any agency thereof rather than by or against the state board of equalization, in performing the functions incident to the administration or operation of this chapter; the substitution shall not be made in those sections, including but not necessarily limited to, sections referring to the exterior boundaries of the state of California, where the result of the substitution would be to provide an exemption from this tax with respect to certain sales, storage, use or other consumption of tangible personal property which would not otherwise be exempt from this tax while such sales, storage, use or other consumption remain subject to tax by the state under the provisions of Part 1 of Division 2 of the Revenue and Taxation Code, or to impose this tax with respect to certain sales, storage, use or other consumption of tangible personal property which would not be subject to tax by the state under the same provisions of that code; the substitution shall not be made in sections 6701, 6702 (except in the last sentence thereof), 6711, 6715, 6737, 6797 or 6828 of the Revenue

and Taxation Code; and the substitution shall not be made for the word "state" in the phrase "retailer engaged in business in this state" in section 6203 or in the definition of that phrase in section 6203. (643-3/56, Urg. Ord. 1896-12/73)

3.24.220 Permit not required. If a seller's permit has been issued to a retailer under section 6067 of the Revenue and Taxation Code, an additional seller's permit shall not be required by reason of this section. (643-3/56, 1877-11/73, Urg. Ord. 1896-12/73)

3.24.230 Exclusions and exemptions.

- (a) The amount subject to tax shall not include any sales or use tax imposed by the state of California upon a retailer or consumer.
- (b) The storage, use, or other consumption of tangible personal property, the gross receipts from the sale of which have been subject to tax under a sales and use tax ordinance enacted in accordance with Part 1.5 of Division 2 of the Revenue and Taxation Code by any city and county, county, or city, in this state shall be exempt from the tax due under this chapter.
- (c) There are exempted from the computation of the amount of the sales tax the gross receipts from the sale of tangible personal property to operators of aircraft to be used or consumed principally outside the city in which the sale is made and directly and exclusively in the use of such aircraft as common carriers of persons or property under the authority of the laws of this state, the United States, or any foreign government.
- (d) In addition to the exemptions provided in sections 6366 and 6366.1 of the Revenue and Taxation Code, the storage, use or other consumption of tangible personal property purchased by operators directly and exclusively in the use of such aircraft as common carriers of persons or property for hire or compensation under a certificate of public convenience and necessity issued pursuant to the laws of this state, the United States, or any foreign government is exempted from the use tax. (Urg. Ord. 1896-12/73, Urg. Ord. 2669-1/84)

3.24.240 Exclusions and exemptions.

- (a) The amount subject to tax shall not include any sales or use tax imposed by the state of California upon a retailer or consumer.
- (b) The storage, use or other consumption of tangible personal property, the gross receipts from the sale of which have been subject to tax under a sales and use tax ordinance enacted in accordance with Part 1.5 of Division 2 of the Revenue and Taxation Code by any city and county, county, or city in this state shall be exempt from the tax due under this chapter.
- (c) There are exempted from the computation of the amount of the sales tax the gross receipts from the sale of tangible personal property to operators of waterborne vessels to be used or consumed principally outside the city in which the sale is made and directly and exclusively in the carriage of persons or property in such vessels for commercial purposes.
- (d) The storage, use, or other consumption of tangible personal property purchased by operators of waterborne vessels and used or consumed by such operators directly and exclusively in the carriage of persons or property of such vessels for commercial purposes is exempted from the use tax.
- (e) There are exempted from the computation of the amount of the sales tax the gross receipts from the sale of tangible personal property to operators of aircraft to be used or consumed principally outside the city in which the sale is made and directly and exclusively in the use of such aircraft as common carriers of persons or property under the authority of the laws of this state, the United States, or any foreign government.

- (f) In addition to the exemptions provided in sections 6366 and 6366.1 of the Revenue and Taxation Code, the storage, use or other consumption of tangible personal property purchased by operators of aircraft and used or consumed by such operators directly and exclusively in the use of such aircraft as common carriers of persons or property for hire or compensation under a certificate of public convenience and necessity issued pursuant to the laws of this state, the United States, or any foreign government is exempted from the use tax.

This section shall be effective on the operative date of any act of the Legislature of the state of California which amends section 7202 of the Revenue and Taxation Code or which repeals and reenacts section 7202 of the Revenue and Taxation Code to provide an exemption from city sales and use taxes for operators of waterborne vessels in the same, or substantially the same, language as that existing in subdivisions (i)(7) and the (i)(8) of section 7202 as those subdivisions read on October 1, 1983. (643-3/56, 878-12/61, 1877-11/73, Urg. Ord. 1896-12/73, Urg. Ord. 2669-1/84)

3.24.310 Amendments. All subsequent amendments of the Revenue and Taxation Code which relate to the sale and use tax and which are not inconsistent with Part 1.5 of Division 2 of the Revenue and Taxation Code shall automatically become a part of this chapter. (Urg. Ord. 1896-12/73)

3.24.320 Enjoining collection forbidden. No injunction or writ of mandate or other legal or equitable process shall issue in any suit, action or proceeding in any court against the state or this city, or against any officer of the state or this city, to prevent or enjoin the collection under this chapter, or Part 1.5 of Division 2 of the Revenue and Taxation Code, of any tax or any amount of tax required to be collected. (Urg. Ord. 1896-12/73)